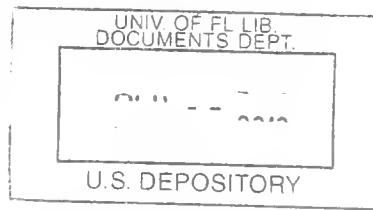


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UNITED STATES DEPARTMENT OF AGRICULTURE  
CONSUMER AND MARKETING SERVICE  
SCHOOL LUNCH DIVISION  
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## FOOD COST CONTROL -- SCHOOL BREAKFAST PROGRAM

This worksheet is designed to help in planning appetizing school breakfasts within food budgets. It provides an easy-to-use method for estimating per serving costs of foods — Milk; Fruit and Fruit and Vegetable Juices; Bread and Cereals; Protein-Rich Foods; and the additional foods often included in school breakfast menus.

This worksheet, completed to take into account local food choices, serving sizes and prices, can be used to estimate the cost of breakfasts to be served. If this estimated cost is not within the food budget, menus can be changed prior to serving.

To help assure the effective use of this worksheet, the steps outlined below should be followed in the order indicated.

1. Review and complete the food costing worksheet (page 2 and 3) according to instructions.
2. Determine the amount of money available to spend for food for each breakfast:  $\text{Total cash income} - \text{total cost of labor and non-food items} \div \text{number of meals served} = \text{food money for each breakfast}$ .
3. Plan menus two or more weeks in advance. Record on Worksheet Claim for Reimbursement, School Breakfast Program, (Form CFP-69), page 2 thru 6, column M or a similar form for recording menus and purchased food used.
4. Precost menus at the time planned using this food costing worksheet. Record the estimated cost per serving next to each food item on the menus.
5. Determine whether the estimated cost is within the amount of money available. If not, adjust menus accordingly. Include more USDA-donated foods and other less costly purchased food items.
6. Review costing data 3 days before serving to see if costing figures represent latest prices. Adjust menus if necessary.
7. After the breakfast is served compare the actual food cost *per person* to the planned estimate.

If the two figures are different, find out why, so future estimates can be more accurate. Was the cost of some food item different from that listed on the costing worksheet? Was the size of serving different from that planned? Was food leftover?

## FOOD COSTING WORKSHEET

Carefully review the information on the worksheet. The foods listed are grouped by the components of the school breakfast. The serving size of Milk; Fruit and Fruit and Vegetable Juices; Bread and Cereals; Protein-Rich Foods (column 2) are those required or recommended for a school breakfast.<sup>1</sup> The serving size for additional foods are those commonly served.

If the serving size of column 2 is more or less than you plan to serve, adjust the cost per serving (column 7) when recording on menu form.

### INSTRUCTIONS FOR COMPLETING WORKSHEET:

**Column 1.** — Check the list of foods against those frequently used in your school. List any other foods used on the blank lines under appropriate heading.

**Column 2 & 3.** — Review the serving size and number of servings per purchase unit. Refer to the Food Buying Guide for Type A School Lunches, PA-270 and record yield information for other food items listed on blank line.

**Column 4 & 5.** — Use the SAMPLE costs per purchase unit, and per serving as a guide for determining per serving costs until similar information is available for your school. This price per purchase unit paid by your school may be somewhat more or less than the sample price listed here.

**Column 6.** — At the earliest possible date record the price per purchase unit based on the latest prices or latest purchases in your school.

**Column 7.** — Complete cost per serving. (Cost at your school per purchase unit (column 6) divided by servings per purchase unit (column 3) equals cost at your school (column 7). Example: Assume a No. 10 can of applesauce costs \$0.84 ÷ 24 (½ cup servings) per No. 10 can = \$0.035 or 3.5 cents per ½ cup serving. Enter \$0.035 or .035 in column 7.

**Review and revise (columns 6 & 7)** — Cost at your school per purchase unit and per serving as often as there are significant changes in food prices.

Food As Purchased (1)	Serving Size (2)	Servings Per Purchase Unit (3)	Sample Cost Per-		Cost At Your School Per-	
			Purchase Unit (4)	Serving (5)	Purchase Unit (6)	Serving (7)
<b>MILK, FLUID WHOLE</b>	1/2 pint	Units, Number 1	Dollars —	Dollars .058-.075	Dollars .....	Dollars .....
<b>FRUIT, FRUIT &amp; VEGETABLE JUICE</b>						
<b>Fresh Fruit</b>		<b>Pound</b>				
Apples .....	1 small raw (about 1/2 cup)	4	.16 - .20	.040-.050	.....	.....
Bananas .....	1 medium (about 2/3 cup)	3	.12 - .15	.040-.050	.....	.....
Grapes - seedless .....	1/2 cup raw	5	.20 - .25	.040-.050	.....	.....
Oranges .....	1 small orange (about 1/2 cup fruit and juice)	3	.12 - .25	.040-.050	.....	.....
Peaches .....	1 medium raw (about 1/2 cup)	4	.16 - .20	.040-.050	.....	.....
Pears .....	1 small raw (about 1/2 cup)	4	.16 - .20	.040-.050	.....	.....
Tangerines .....	1 large (about 1/2 cup fruit and juice)	4	.16 - .20	.040-.050	.....	.....
<b>Canned Fruit</b>		<b>No. 10 can</b>				
Applesauce .....	1/2 cup fruit	24	.84 - 1.08	.035-.045	.....	.....
Peaches, sliced .....	1/2 cup fruit and juice	24	.96 - 1.20	.040-.050	.....	.....
Pineapple (chunks and tidbits) .....	1/2 cup fruit and juice	25	1.00 - 1.25	.040-.050	.....	.....
Prunes .....	1/2 cup fruit and juice	24	.96 - 1.20	.040-.050	.....	.....
<b>Dried Fruit</b>		<b>Pound</b>				
Prunes, regular dried ...	1/2 cup cooked fruit and juice	9	.27 - .38	.030-.042	.....	.....
Raisins, regular dried ..	1/2 cup cooked fruit and juice	11	.28 - .38	.025-.035	.....	.....
<b>Canned Juices</b>		<b>No. 3 cyl.</b>				
Apple .....	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
Grapefruit - Orange ...	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
Grape .....	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
Pineapple .....	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
Tomato .....	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
Vegetable .....	1/2 cup juice	11.50	.35 - .46	.030-.040	.....	.....
<b>Frozen Juices</b>		<b>32 oz. can</b>				
Orange juice, concentrated.	1/2 cup reconstituted juice	32	.80 - .96	.025-.030	.....	.....
	1/2 cup reconstituted juice	12 oz. can 12	.30 - .36	.025-.030	.....	.....

Food As Purchased (1)	Serving Size (2)	Servings Per Purchase Unit (3)	Sample Cost Per--		Cost At Your School Per--	
			Purchase Unit (4)	Serving (5)	Purchase Unit (6)	Serving (7)
		<i>Units, Number</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>	<i>Dollars</i>
<b>BREAD AND CEREAL</b>						
<b>Bread</b>						
		<b>Pound</b>				
White (enriched flour).	1 slice	16	.16 - .24	.010-.015	.....	.....
Whole Wheat . . . . .	1 slice	16	.16 - .32	.010-.020	.....	.....
		<b>Dozen</b>				
Rolls (enriched flour) .	1 roll	12	.18 - .30	.015-.025	.....	.....
		<b>Cake or pan</b>				
Coffee cake (enriched flour).	1 piece	8	.32 - .48	.040-.060	.....	.....
Sweet rolls (enriched flour).	1 roll	8	.24 - .32	.030-.040	.....	.....
<b>Cereals</b>						
<b>Hot Cereal</b>						
		<b>Pound</b>				
Corn meal . . . . .	3/4 cup cooked	15	.07 - .15	.005-.010	.....	.....
Corn grits . . . . .	3/4 cup cooked	16	.16 - .24	.010-.015	.....	.....
Farina . . . . .	3/4 cup cooked	22	.22 - .33	.010-.015	.....	.....
Rice . . . . .	3/4 cup cooked	11	.11 - .22	.010-.020	.....	.....
Rolled oats . . . . .	3/4 cup cooked	15	.15 - .30	.010-.020	.....	.....
Rolled wheat . . . . .	3/4 cup cooked	9	—	—	—	—
<b>Ready-to-eat<sup>2</sup></b>						
		<b>Pound</b>				
Bran flakes (100%) . . .	3/4 cup	10	.30 - .35	.030-.035	.....	.....
Bran flakes with raisins	3/4 cup	11	.33 - .38	.030-.035	.....	.....
Corn flakes . . . . .	3/4 cup	21	.21 - .42	.010-.020	.....	.....
Puffed oats . . . . .	3/4 cup	22	.33 - .55	.015-.025	.....	.....
Sugar puffed oats . . .	3/4 cup	18	.45 - .63	.025-.035	.....	.....
Rice flakes . . . . .	3/4 cup	22	.44 - .55	.020-.025	.....	.....
Wheat flakes . . . . .	3/4 cup	19	.38 - .57	.020-.030	.....	.....
Shredded wheat . . . . .	3/4 cup	17	.34 - .60	.020-.035	.....	.....
		<b>Package</b>				
Variety pack (individual pkgs.)	1 ounce box (about 3/4 cup)	10 boxes	.35 - .45	.035-.045	.....	.....
<b>PROTEIN-RICH FOODS</b>						
		<b>Pound</b>				
Eggs . . . . .	1 egg	Doz. 12	.48 - .60	.040-.050	.....	.....
Cheese, processed . . .	1 ounce	16	.64 - .88	.040-.055	.....	.....
Peanut butter . . . . .	2 tablespoons	14	.35 - .49	.025-.035	.....	.....
Ham, boneless . . . . .	1 ounce cooked	12	.72 - .96	.060-.080	.....	.....
Pork sausage . . . . .	1 ounce cooked	8	.40 - .60	.050-.075	.....	.....
Canned chopped meat .	1 ounce	14	—	—	—	—
Luncheon meat . . . . .	1 ounce	16	.56 - .72	.035-.045	.....	.....
Ground beef . . . . .	1 ounce cooked	12	.48 - .60	.040-.050	.....	.....
<b>ADDITIONAL FOODS</b>						
Butter . . . . .	2 teaspoons	48	.48 - .86	.010-.018	.....	.....
Margarine . . . . .	2 teaspoons	48	.10 - .19	.002-.004	.....	.....
Honey . . . . .	1 tablespoon	21	.21 - .42	.010-.020	.....	.....
Jam, Jelly . . . . .	1 tablespoon	23	.11 - .23	.005-.010	.....	.....
Doughnuts . . . . .	1 doughnut	Doz. 12	.48 - .60	.040-.050	.....	.....
Bacon . . . . .	1 strip	24	.48 - .74	.020-.035	.....	.....
Potatoes, fresh . . . . .	1/4 cup cooked sliced	10	.03 - .05	.003-.005	.....	.....

(Other foods - sugar, salt, pepper, catsup,  
leavening agents)

Allow about \$.005 or 1/2 cent per breakfast for sugar, salt,  
leavening agents, condiments and delivery of commodities.

<sup>1</sup> See "A Menu Planning Guide for Breakfast at School" and "The School Breakfast Pattern" (on back page).

<sup>2</sup> The number of servings per purchase unit (column 3) and sample costs per purchase unit (column 4) are based on one pound units. Therefore, these figures need to be adjusted to the weight and price of the box of cereal purchased for school use.

## THE SCHOOL BREAKFAST PATTERN

The three-component breakfast pattern will provide children with a good start toward meeting their daily nutritional needs. The kinds and amounts of foods listed are based on food needs for 9 to 12 year-old boys and girls.

As specified in the School Breakfast Regulations, a breakfast shall contain, as a minimum, each of the following food components in the amounts indicated:

### FLUID WHOLE MILK

One-half pint of fluid whole milk served as a beverage or on cereal or used in part for each purpose.

### FRUIT, FRUIT OR VEGETABLE JUICE

A one-half cup serving of fruit or full-strength fruit or vegetable juice.

### BREAD OR CEREAL

One slice of whole-grain or enriched bread; or an equivalent serving of cornbread, biscuits, rolls, muffins, etc., made of whole-grain or enriched meal or flour; *or* three-fourths cup serving of whole-grain cereal or enriched or fortified cereal; *or* an equivalent of any combination of these foods.

To improve the nutrition of participating children, breakfasts shall also include as often as practicable:

### PROTEIN-RICH FOODS

One egg; a one ounce serving (edible portion as served) of meat, poultry, or fish; or one ounce cheese; or two tablespoons of peanut butter; or an equivalent quantity of any combination of any of these foods.

### ADDITIONAL FOODS

May be served with breakfast as desired.

## COSTING SAMPLE MENU (Using Food Costing Worksheet)

	<i>Serving size</i>	<i>Cost per serving</i>
Tomato Juice (46¢ No. 3 cyl)	1/2 cup	\$0.040
Scrambled Egg (48¢ per dozen)	1 egg	.040
Bread (toast) (16¢ per 1 lb loaf)	1 slice	.010
Milk (7¢ per 1/2 pint)	1/2 pint	.070
		<hr/>
		\$0.160